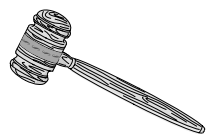


## THE PROBLEM

Thousands of Kentuckians are beating the system through the improper use in Kentucky of motor vehicles bearing out-of-state license plates or improper use of temporary or other tags. Such use costs Kentucky millions of dollars annually in motor vehicle usage tax and ad valorem property tax.



## THE LAW



Kentucky law requires the registration of motor vehicles within 15 days from the date they are brought into Kentucky for use. A 6 percent motor vehicle usage tax is levied on motor vehicles for the privilege of operating on Kentucky highways, based on the value at the time they are first placed in service in Kentucky. Property tax is assessed annually on vehicles situated in Kentucky on January 1, based on their fair cash value.

## WHO LOSES?

**You do!** Kentucky residents **beating the system** by registering vehicles in other states in order to avoid motor vehicle usage tax and ad valorem property tax make you, *the honest taxpayer*, the LOSER. Also new residents **beating the system** by failing to register their vehicles within 15 days after they move into

Kentucky make you the LOSER. The ultimate LOSERS are your **local school districts and services** dependent on revenues from the evaded taxes.

## WHERE THE MONEY GOES



The motor vehicle usage tax is used to build and maintain Kentucky's highways. **Approximately 60 percent of the ad valorem property tax is returned to the local community, funding your public schools, your fire departments, your ambulance services, your libraries, etc., with the remainder contributing to the General Fund.**

## THE SOLUTION

If you observe Kentucky residents **beating the system** by operating motor vehicles on Kentucky highways for more than 15 days with out-of-state license plates or more than 30 days with temporary or other tags, please **help** the Revenue Cabinet identify these **FREEROADERS** by calling **toll free 1-800-882-8990**.



When you call, give as much of the information as possible on the attached **Tip Information Sheet** or mail the information directly to the Revenue Cabinet. **You need not identify yourself when calling or writing.** The Revenue Cabinet will take appropriate action to collect taxes due.

## TIP INFORMATION SHEET (Complete prior to calling or mailing.)

License Plate Number \_\_\_\_\_

State of Registration \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Name of Operator (if known)  
\_\_\_\_\_

Address of Operator or Typical Location of  
Vehicle \_\_\_\_\_

\_\_\_\_\_

Comments \_\_\_\_\_

\_\_\_\_\_

Detach and mail to:

**FREEROADERS**  
Kentucky Revenue Cabinet  
200 Fair Oaks Lane, Station 32  
Frankfort, KY 40620

or CALL TOLL FREE

**1-800-882-8990**

# BEATING THE SYSTEM

WHO LOSES?

***YOU DO!***

CALL TOLL FREE

1-800-882-8990

Help  
The  
Revenue  
Cabinet  
Identify  
*FREEROADERS*

CALL TOLL FREE

1-800-882-8990

## Kentucky Revenue Cabinet Mission Statement

To provide courteous, accurate and efficient services for the benefit of Kentucky and its citizens, and administer the tax laws of the Commonwealth in a fair and impartial manner.

*The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.*



# BEATING THE SYSTEM?

